

**Claim for Tax Refund by Individual Native American
Motor Vehicle Fuel - Tax Type 61****2005**

For period from _____ month through _____ month

Name of Claimant:	Social Security No.:
	Tribal ID:
Address:	Telephone No.:
City & State:	Zip Code:

When to File Claim

A claim for a refund of motor vehicle fuel (gasoline/gasohol) taxes of \$5.00 or more may be filed by an individual Native American claimant. A claim covering tax on motor vehicle fuel purchased during calendar year 2005, may be filed:

- Any time between January 1, 2006 and June 30, 2006.
- Any time during the year the fuel was purchased when the refundable taxes reach \$400 or more.

Note - The claim for a refund of taxes paid on gasoline/gasohol purchased in 2005 must be filed no later than June 30, 2006.

Claimant's Declaration of Eligibility - Claimant must meet ALL of the following:

- The claimant is an enrolled member of a Native American Tribe whose reservation is located in North Dakota.
- The motor vehicle fuel on which the refund claim is based was purchased from a retailer or distributor on the reservation where the claimant is an enrolled member.
- The North Dakota motor vehicle fuel taxes were billed directly to the claimant.
- The claimant has paid the North Dakota tax to the seller of the fuel.

Verification of Motor Vehicle Fuel Purchases:

The claimant must provide detailed proof of purchases in the form of original invoices or certified histories.

See the information and instructions on the reverse side of the form.

Refund Calculation
(Attach original invoices or certified histories)

	Column A Purchased 1-1-05 - 6-30-05	Column B Purchased 7-1-05 - 12-31-05	Column C Total of Col. A + Col. B
1. Enter total gallons of gasoline/gasohol purchased0	.0	.0
2. Refund Payable - Column A = \$.21 times Line 1	\$	\$	\$
Column B = \$.23 times Line 1	\$	\$	\$

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature of claimant (required)

Date

Telephone Number

Signature of preparer other than claimant

Date

Mail to: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck ND 58505-0599

Instructions

An individual Native American may file a claim for a refund of North Dakota motor vehicle fuel (gasoline/gasohol) taxes provided:

- The claimant is an enrolled member of a Native American Tribe whose reservation is located in North Dakota.
- The motor vehicle fuel on which the refund claim is based was purchased from a retailer or distributor on the reservation where the claimant is an enrolled member.
- The North Dakota motor vehicle fuel taxes were billed directly to the claimant.
- The claimant has paid the North Dakota tax to the seller of the fuel.

Form:

Use the form prescribed by the Tax Commissioner. Enter your social security number, your tribal identification number, name, and address in the appropriate spaces. Complete the form in its entirety and be sure to sign and date it. The claimant is directly responsible for the accuracy of the information. Fuel dealers are prohibited by law from preparing refund claims for consumers.

Original Invoices or Sales Tickets:

Invoices, sales tickets, or certified listings which do not contain the required information will not be accepted, and the entire claim may be denied.

The law requires that invoices or sales tickets, or certified listings, detailing fuel purchases be submitted with claims for tax refunds. The information on these documents must be entered by the seller of the fuel. The law specifies that each invoice or sales ticket must include:

- The seller's name and address;
- The date the fuel was purchased;
- The type of product;
- The number of gallons of motor vehicle fuel purchased;
- The state tax as a separate item or a statement that the state tax is included in the price; and
- The name of the claimant.

In addition, there should be a document number on the invoice or sales ticket.

The invoices or sales tickets must be ORIGINALS; and if the original invoices or sales tickets are lost, the claimant may substitute duplicates plus a separate affidavit on forms prescribed by the Tax Commissioner.

If there are 50 or more original invoices or sales tickets, those documents must be organized, separately for Col. A gal. and Col. B gal., as follows:

- In groups by seller of the fuel;
- In sequential order by document number within each "seller" group.
- With detailed and summarized gallonage totals attached to each group.

Certified Histories – In Lieu of Original Invoices:

A claimant may submit certified histories detailing the required information. Certified histories must be prepared by the seller of the fuel. The histories must detail each purchase of fuel on which a refund is claimed. The histories must include certification statements verifying that the information is a true and correct record of sales to the specific consumer; that original documentation is available for audit purposes; and, if the state tax is not listed as a separate item, that the tax was included in the price.

Audits:

Tax refund claims are subject to audit by the Tax Commissioner. An audit may be conducted any time within three years after the due date of the claim or within three years after the claim was filed, whichever occurs later. When a claim is selected for audit, the claimant is expected to provide any additional information required by the Tax Commissioner.

Instructions for Columns A, B & C - Lines 1 – 2:

Line 1: Enter the total gallons of gasoline/gasohol purchased during the calendar year 2005. In Column A enter purchases made 01-01-2005 through 6-30-2005. In Column B enter purchases made 07-01-2005 through 12-31-2005. In Column C enter the total of Column A plus Column B.

Line 2: Compute the tax paid on the net gallons subject to refund. For Column A multiply \$.21 times the gallons on line 1, for Column B multiply \$.23 times the gallons on line 1. In Column C enter the total of Column A plus Column B.

If You Need Assistance

If there are questions concerning the claim or the invoices, please contact the Motor Fuel Tax Section at 701-328-2050 or e-mail us at fueltax@state.nd.us.